



# NONOPERATING, UTILITY-OWNED REAL PROPERTY

Wisconsin Department of Revenue  
Bureau of Property Tax, MS 6-97  
PO Box 8971  
Madison WI 53708-8971

Forms and related publications  
are available on our website at  
[www.revenue.wi.gov](http://www.revenue.wi.gov)

Phone: (608) 266-8162  
Fax: (608) 264-6887  
E-Mail: [utility@revenue.wi.gov](mailto:utility@revenue.wi.gov)

\_\_\_\_\_  
(Name of Utility, Railroad, Airline, Pipeline)

has **NONOPERATING REAL PROPERTY**, as of January 1, \_\_\_\_\_;

Town

Located in the  Village of \_\_\_\_\_, \_\_\_\_\_ County

City

THIS PROPERTY IS LEASED TO: \_\_\_\_\_  
(Name of Lessee)

Utility Leases To:

Name \_\_\_\_\_

Address \_\_\_\_\_

Type of Business: \_\_\_\_\_

Utility Use: Sq. Footage/or % of Total Structure

LAND	IMPROV.
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Annual Rental Paid \_\_\_\_\_

Lease Date \_\_\_\_\_ Term \_\_\_\_\_

Comments:

The Leased  
Property is  
(check one):

Land Only

Land & Improv.

TAX PARCEL # \_\_\_\_\_

Leased Property Street Address:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\*Classified in Account Number If Purchased

LAND	IMPROV.
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Prepared By \_\_\_\_\_

Telephone No. ( ) \_\_\_\_\_

Fax No. ( ) \_\_\_\_\_

Email \_\_\_\_\_

**NOTE TO ASSESSOR: THIS PROPERTY IS TO BE LOCALLY ASSESSED.**

**AUTHORITY FOR LOCAL PROPERTY TAXATION – Chapter 70 - Local Taxation:** Wisconsin Statutes s. 70.112(4)... for nonoperating purposes of the public utility or company or association, that general structure shall be assessed for taxation under this chapter at the percentage of its full market value that fairly measures and represents the extent of its use for non operating purposes...

**Chapter 76 – Taxation of Utilities:** s.76.23...All property not necessarily used in operating the business of any company defined in s.76.02 is exempted from taxation under this chapter and is subject to local assessment and taxation...

\* Regulatory account classification pursuant to Uniform System of Accounts as prescribed by WPSC, FCC, ICC, CAB or FERC.

District Supervisor

Lessor/Utility

Local Assessor

Bureau of Property Tax

# Instructions for Completing Form UT-149NO Operating Utility Leased Real Property

## Filers

Property owned and leased by public service corporations and used in their operations is subject to state assessment under Chapter 76 of the Statutes. It is particularly important in controlling the assessment of "dual-use property" subject to both Ch. 70 and Ch. 76 jurisdiction (for part non-utility and part utility use).

## Filing Requirements

**If you do not use this property in the operations of your utility, complete a form UT-149NO by March 31.**

Failure to report leases real property to the local assessor may result in such property taxed both locally and under Chapter 76.

It is your obligation to prevent this from happening. Go to the following site if you need the name and address of the local assessor for the property you are listing.

[www.revenue.wi.gov/training/assess/assrlist.pdf](http://www.revenue.wi.gov/training/assess/assrlist.pdf)  
**(Wisconsin Municipal Assessor List)**

Complete a UT-149NO for new leases and newly cancelled leases by the due date. Obtain a 30-day extension for filing, by electronically applying for an extension before the due date at:

[www.revenue.wi.gov/ust/index.html](http://www.revenue.wi.gov/ust/index.html)

**Please note: each property that you lease out and report to our office must have the tax parcel I.D. number.**

Should you file the form without this number, it will be returned to you for completion.

- (1) Copy to the Local Assessor, find your Wisconsin Municipal Assessor List at [www.revenue.wi.gov/training/assess/assrlist.pdf](http://www.revenue.wi.gov/training/assess/assrlist.pdf)
- (2) Copy to the Department of Revenue, Manufacturing & Utility Tax Section, MS 6-97  
2135 Rimrock Road  
Madison WI 53713
- (3) Keep a copy for your records.

For taxpayers that have previously submitted UT-149NO forms, a listing of the reported properties will be sent to you with your October billing notice. Please update this list with respect to any changes or cancellations of leases that have occurred, including the tax parcel I.D. number and return the listing to us by the due date. Again, the listing will be returned to you as incomplete if the tax parcel I.D. number is not provided.

List these properties in the appropriate section of your annual report filed for gross revenues or ad valorem tax purposes.

For any questions regarding this report, please call 608-266-8162 or e-mail [utility@revenue.wi.gov](mailto:utility@revenue.wi.gov).